

UNIFORM SALES & USE TAX RESALE CERTIFICATE — MULTIJURISDICTION

The below-listed states have indicated that this certificate is acceptable as a resale/exemption certificate for sales/use tax, subject to the instructions and notes on pages 2—6. The issuing Buyer and the recipient Seller have the responsibility to determine the proper use of this certificate under applicable laws in each state, as these may change from time to time. This form was revised as of October 14, 2022.

Issued to Seller: _____

Address: _____

I certify that:

Name of Firm (Buyer): G. NELSON ELECTRIC MOTORS, INC.
 Address: DBA: NELSON ELECTRIC MOTORS or NELSON ELECTRIC MOTOR SERVICE
PO BOX 670
OPELIKA, AL 36803

is engaged or is registered as a

- Wholesaler
- Retailer
- Manufacturer
- Seller
- Lessor (see notes on pages 2—4)
- Other (Specify) _____

and is registered for sales/use tax with the below-listed states and cities within which Seller would deliver purchases to Buyer and that any such purchases are for wholesale, resale, or ingredients or components of a new product or service to be resold, leased, or rented in the normal course of business. Buyer is in the business of wholesaling, retailing, manufacturing, leasing (renting), or selling the following:

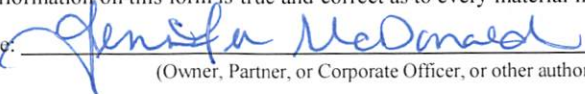
Description of Business: REPAIR & SALE OF ELECTRICAL PARTS, COMPONENTS, PUMPS & ELECTRIC MOTORS

General description of tangible property or taxable services to be purchased from the Seller: _____

State	State Registration, Seller's Permit, or ID Number of Purchaser	State	State Registration, Seller's Permit, or ID Number of Purchaser
AK/ARSSTC ¹		MO ¹⁹	
AL ²	6200-04525	NE	
AR		NV ²⁰	
AZ ³		NJ	
CA ⁴		NM ^{5,21}	
CO ^{5,6}		NC ²²	
CT ⁷		ND	
FL ⁸		OH ²³	
GA ⁹	175-587544	OK ²⁴	
HI ^{5,10}		PA ²⁵	
ID ¹¹		RI ²⁶	
IL ^{5,12}		SC	
IA		SD ²⁷	
KS ¹³		TN ²⁸	
KY ¹⁴		TX ²⁹	
ME ¹⁵		UT	
MD ¹⁶		VT ³⁰	
MI ¹⁷		WA ³¹	
MN ¹⁸		WI ³²	

I further certify that if any property or service so purchased tax-free is used or consumed by Buyer so as to make it subject to sales/use tax, Buyer will pay the tax due directly to the proper taxing authority when state law so provides or inform the Seller for added tax billing. This certificate shall be a part of each order that Buyer may hereafter give to Seller, unless otherwise specified, and shall be valid until canceled by Buyer in writing or revoked by the city or state.

Under penalties of perjury, I swear or affirm that the information on this form is true and correct as to every material matter.

Authorized Signature: 
 (Owner, Partner, or Corporate Officer, or other authorized signer of Buyer)

Title: CORPORATE ACCOUNTANT/CONTROLLER

Date: 1/2/2026



2026

SALES TAX LICENSE

State of Alabama

Alabama Department of Revenue

ISSUED TO:

G NELSON ELECTRIC MOTORS INC

ACCOUNT TYPE	ACCOUNT NUMBER	EFFECTIVE DATE	EXPIRATION DATE
SLS	6200 04525	01/1/2026	12/31/2026

TO ENGAGE IN BUSINESS FOR WHICH TAX IS IMPOSED BY SECTIONS 40-23-1/40 CODE OF ALABAMA 1975, AS AMENDED. SALES TAX LAW

NON-TRANSFERABLE

THIS ACCOUNT ISSUED TO PERSON OR BUSINESS WHOSE NAME APPEARS ABOVE IS NOT TRANSFERABLE. THE LICENSEE MAY PURCHASE ITEMS TAX EXEMPT FOR THE PURPOSE OF RESALE AT RETAIL IN THE REGULAR COURSE OF BUSINESS.

NAICS CODE: 335312

STATE OF ALABAMA

Deputy Commissioner

THIS LICENSE APPLIES TO THE FOLLOWING LOCATION(S):

1218 SYLACAUGA FAYETTEVILLE HWY SYLACAUGA AL 35151-4948
1919 RADIO RD ALEXANDER CITY AL 35010-3512
2111 STEEL ST OPELIKA AL 36804-7408



STATE OF GEORGIA
DEPARTMENT OF REVENUE
SALES TAX CERTIFICATE OF EXEMPTION
GEORGIA PURCHASER

To: _____ 01/02/26
SUPPLIER DATE

SUPPLIER'S ADDRESS CITY STATE ZIP CODE

THE UNDERSIGNED HEREBY CERTIFIES that all purchases* made after this date will qualify for the tax-free or tax-exempt treatment indicated below. (Check the Applicable Box) (*The terms "purchase" and "sale" include leases and rentals.)

1. Purchases of tangible personal property or services for **RESALE ONLY**. O.C.G.A. § 48-8-30. A sales and use tax number is required unless the purchaser is one of the following: church, qualifying tax exempt child caring institution, tax exempt parent-teacher organization or association, private school (grades K-12), nonprofit entity raising funds for a public library, member councils of the Boys Scouts of America or Girl Scouts of the U.S.A. **TAX-FREE TREATMENT DOES NOT EXTEND TO ANY PURCHASE TO BE USED BY THE PURCHASER, INCLUDING ITEMS THE PURCHASER WILL DONATE.** O.C.G.A. §§ 48-8-3(15), (39), (41), (56), (59), (71).
2. Purchases of tangible personal property or services made by the United States government, the state of Georgia, any county or municipality of this state, fire districts which have elected governing bodies and are supported in whole or in part by ad valorem taxes, or any bona fide department of such governments when paid for directly to the seller by warrant on appropriated government funds. A sales and use tax number is not required for this exemption. O.C.G.A. § 48-8-3(1)(A).
3. Purchases of tangible personal property or services made by any authority created by local law enacted by the General Assembly or local constitutional amendment, which authority provides public water or sewer service. A sales and use tax number is not required for this exemption. O.C.G.A. § 48-8-3(1)(B).
4. Purchases of tangible personal property or services made by the University System of Georgia and its educational units, the American Red Cross, a Community Service Board located in this state, Georgia Department of Community Affairs Regional Commissions, or specific qualified authorities provided with a sales tax exemption under Georgia law. A sales and use tax number is not required for this exemption. O.C.G.A. §§ 37-2-6.1(d), 48-8-3(8), 50-8-44.
5. The sale, use, consumption, or storage of materials, containers, labels, sacks, or bags used for packaging tangible personal property for shipment or sale. Materials purchased at a retail establishment for consumer use are not exempt. A sales and use tax number is not required for this exemption. O.C.G.A. § 48-8-3(94).
6. Aircraft, watercraft, motor vehicles, and other transportation equipment manufactured or assembled in this state when sold by the manufacturer or assembler for use exclusively outside this state and when possession is taken from the manufacturer or assembler by the purchaser within this state for the sole purpose of removing the property from this state under its own power when the equipment does not lend itself more reasonably to removal by other means. A sales and use tax number is not required for this exemption. O.C.G.A. § 48-8-3(32).
7. The sale of aircraft, watercraft, railroad locomotives and rolling stock, motor vehicles, and major components of each, that will be used principally to cross the borders of this state in the service of transporting passengers or cargo by common carriers and by carriers who hold common carrier and contract carrier authority in interstate or foreign commerce under authority granted by the United States Government. Replacement parts installed by carriers in such aircraft, watercraft, railroad locomotives and rolling stock, and motor vehicles that become an integral part of the craft, equipment, or vehicle are also exempt. The exemption does not extend to private carriers. O.C.G.A. § 48-8-3(33)(A).
8. Purchases of tangible personal property or services made by the Federal Reserve Bank, a federally chartered credit union, or a credit union organized under the laws of this state. A sales and use tax number is not required for this exemption. 12 U.S.C. §§ 531, 1768 § 1768; O.C.G.A. § 48-6-97.

Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, this certificate is true and correct and made in good faith, pursuant to the sales and use tax laws of the State of Georgia. Further, I understand that any tangible personal property obtained under this certificate is subject to sales and use tax if the purchaser uses or consumes the property in any manner other than indicated above.

Purchaser's Name: G NELSON ELECTRIC MOTORS, INC. Sales Tax Number: 175587544
(IF REQUIRED)

Purchaser's Type of Business: REPAIR & SALE OF ELECTRICAL PARTS, COMPONENTS, PUMP

Purchaser's Address: PO BOX 670, OPELIKA, AL 36803

Printed Name JENN MCDONALD Title: CONTROLLER

Signature Jenn McDonald

Telephone Number: (334) 749-2929 Email: JMCDONALD@NELSONELECTRICMOTORS.COM

Supplier must secure and maintain one properly completed certificate of exemption from each purchaser making purchases without the payment of tax.